

**LEWIS COUNTY, WASHINGTON**  
**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
*For The Year Ended December 31, 2008*

**NOTE 1 - BASIS OF ACCOUNTING**

The Schedule of Expenditures of Federal Awards is prepared on the same basis of accounting as the county's financial statements. The county uses accrual basis of accounting for all funds except governmental funds, which use the modified accrual basis of accounting.

**NOTE 2 - PROGRAM COSTS**

The amounts shown as current year expenditures represent only federal grant portions of the program costs. Entire program costs, including the county's portion, may be more than shown.

**NOTE 3 - REVOLVING LOAN - PROGRAM INCOME**

Note 3 was not applicable for year 2008.

**NOTE 4 - NOT AVAILABLE (N/A)**

The county was unable to obtain another identification number.

**NOTE 5 - NONCASH AWARDS - VACCINATIONS**

The amount of vaccine reported on the schedule is the value of vaccine distributed by the county during the year and priced as prescribed by the Washington Department of Health.

**NOTE 6 - NONCASH AWARDS - EQUIPMENT**

Note 6 was not applicable for year 2008.

**NOTE 7 - UNDER-REPORTED 2007 EXPENDITURES**

These amounts reflect expenditures that were incurred during the last quarter of 2007, but were erroneously omitted, causing the 2007 Schedule of Expenditures of Federal Awards to be under reported by \$14,383. We believe this amount to be immaterial with regard to the whole of the Financial Statements.

**NOTE 8 - AMOUNTS AWARDED TO SUBRECIPIENTS**

Included in the total amount expended for "Schools and Roads" (CFDA number 10.665) is \$605,761, which was passed through to subrecipients that administered their own projects. This amount includes both current and prior year Title III funds.

Included in the total amount expended for "Community Development Block Grants" (CFDA number 14.228) is \$107,496 from Contract Number 07-64007-020 and \$222,213 from Contract Number 07-64007-047 that was passed through to subrecipients that administered their own projects.

Included in the total amount expended for "Emergency Shelter" (CFDA number 14.231) is \$15,817 from Contract Number 07-46106-40, \$30,327 from Contract Number 08-46106-40, \$26,444 from Contract Number WA01B601010, and \$69,148 from Contract Number WA01B701007 that was passed through to subrecipients that administered their own projects.

Included in the total amount expended for "Juvenile Mentoring Program" (CFDA number 16.726) is \$22,200 from Contract Number 2008-JU-FX-0026 that was passed through to subrecipients that administered their own projects.

Included in the total amount expended for "Technical and Non-Financial Assistance to Health Centers" (CFDA number 93.129) is \$5,000 from Contract Number 2008-013001 that was passed through to subrecipients that administered their own projects.

Included in the total amount expended for "Prevention/Treatment of Substance Abuse " (CFDA number 93.959) is \$72,080 from Contract Number 0763-20321 that was passed through to subrecipients that administered their own projects.

Included in the total amount expended for "Disaster Grants " (CFDA number 97.036) is \$7,745 from Contract Number 1734-DR-WA that was passed through to subrecipients that administered their own projects.